



Reimbursement for (PCS) Relocation Allowance Entitlements

Travel Pay Operations Columbus
Defense Finance and Accounting Service

RELOCATION ALLOWANCE ENTITLEMENTS CLAIMS' SUBMISSION--INTRODUCTION



If DFAS Travel Pay Operations Columbus is responsible for the settlement of your travel voucher and you have specific questions regarding submission of vouchers, required documentation, status of a voucher, allowed/disallowed items of expense, etc., contact our Customer Service Call Center at 1-800-756-4571 OPTION "4" or visit our website at:

<https://dfas4dod.dfas.mil/centers/dfasco/customer/travel/index.htm>

To review the Per Diem, Travel And Transportation Allowance Committee's (PDTATAC) "simplified" breakdown of Relocation Allowances visit their website at:

<https://secureapp2.hqda.pentagon.mil/perdiem/faqpcs.html>

To submit your voucher for reimbursement of Relocation Allowances to DFAS Travel Operations Columbus:

Mail to: DFAS Travel Operations Columbus
P.O. Box 369015
Attn: DFAS-JT/CO

Columbus, OH 43236-9015 or, Fax to: (614) 693-2463 DSN 869

RELOCATION ALLOWANCE ENTITLEMENTS CLAIMS' SUBMISSION—AGENDA



- PROCEDURES ON HOW TO FILE FOR REIMBURSEMENT OF CERTAIN RELOCATION ALLOWANCE ENTITLEMENTS FOR TRANSFERS BETWEEN OFFICIAL STATIONS (**IN CONUS**)/WHEN PCS ALLOWANCES ARE AUTHORIZED BY THE DoD COMPONENT
- RELOCATION ALLOWANCES SUBJECT TO TAXATION
- WITHHOLDING TAX ALLOWANCE(WTA)
- ADDITIONAL INFORMATION
- SUMMARY
- RECOMMENDATIONS
- QUESTIONS & ANSWERS

HOUSE-HUNTING TRIP (HHT)



- ❑ HHT PER DIEM AND TRANSPORTATION BETWEEN THE OLD & NEW DUTY STATIONS
 - ✓ FOR THE PURPOSE OF SEEKING RESIDENCE QUARTERS
 - ✓ ONE OF 2 METHODS MAY BE AUTHORIZED
 - ❑ LODGING PLUS (ACTUAL EXPENSE) METHOD
 - ❑ FIXED AMOUNT METHOD
- ❑ HHT LODGINGS-PLUS (ACTUAL EXPENSE) - PROCEDURES FOR FILING:

File a settlement voucher as provided below, within 5 working days of completion of travel.

 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 3. Copy of your paid itemized lodging receipt and receipts for any other reimbursable expenses of \$75 or more (potentially including a rental car receipt).
 4. If you fly, Itinerary of air schedule or documentation that provides proof of the Government Transportation Request (GTR) amount.
 5. Indicate if your spouse traveled on HHT on DD Form 1351-2.
 6. Copy of any advance payment paperwork, DD Form 1351.

HOUSE-HUNTING TRIP (HHT)

(cont.)



☐ HHT FIXED AMOUNT- PROCEDURES FOR FILING:

To file for a fixed amount HHT, fax a copy of the DD Form 1614 authorizing fixed

HHT, along with a signed DD Form 1351-2, requesting payment of fixed HHT per diem, to 614-693-2463 (DSN 869). Then file a settlement voucher as provided below, within 5 working days of completion of travel.

1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. Copies of any reimbursable expense of \$75 or more, that could include a rental car.
4. If you fly, Itinerary of air schedule or documentation that provides proof of the Government Transportation Request (GTR) amount.
5. Indicate if your spouse traveled on HHT on DD Form 1351-2.
6. Copy of documentation of fixed HHT per diem payment if issued. If the per diem portion of Fixed HHT was not issued prior to a voucher submission for the other allowable entitlements, it should be issued with other allowable entitlements.

EN ROUTE TRAVEL- TRANSPORTATION & PER DIEM FOR EMPLOYEES & DEPENDENTS



- ❑ TRANSPORTATION & PER DIEM IS AUTHORIZED FOR EMPLOYEES & DEPENDENTS BETWEEN THE OLD & NEW PERMANENT DUTY STATIONS(PDS)

- ❑ EN ROUTE TRAVEL - PROCEDURES FOR FILING:
File a settlement voucher as provided below, within 5 working days of completion of travel.
 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments
 3. Copy of paid lodging receipts (claim lodging separately from lodging taxes.) Provide single lodging rates.
 4. Indicate if dependent (s) traveled concurrent or delayed and number of people per POC, if more than one POC is authorized and used.
 5. Provide a detailed itinerary in block 15 showing daily travel, cities and states where lodging was obtained.
 6. Mark blocks 16 and 17 on the DD Form 1351-2 as appropriate.
 7. Copy of any advance payment paperwork, DD Form 1351.

TEMPORARY QUARTERS SUBSISTENCE EXPENSE(TQSE)



- ❑ MAY BE OFFERED BY THE AGENCY IN THE FOLLOWING FORMS:
 - TQSE (AE) ACTUAL EXPENSE REIMBURSEMENT
 - ✓ MAX PER DIEM RATE IS CURRENT STANDARD CONUS RATE/MUST BE ITEMIZED DAILY
 - TQSE (F) FIXED AMOUNT PAYMENT
 - ✓ BASED ON NEW DUTY STATION LOCALITY RATE AT THE TIME TQSE (F) OFFER IS ACCEPTED BY THE EMPLOYEE/PAID IN LUMP SUM
- ❑ TQSE (ACTUAL EXPENSE) - PROCEDURES FOR FILING:

File a TQSE (AE) voucher as provided below.

 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 3. Copies of DD Form 2912 (This is a 2-sided TQSE worksheet and is to be completed in its entirety.): totaled, signed and dated.
 4. Copies of paid lodging receipt (s) and lease, if applicable.
 5. Copy of receipt for any single expense of \$75 or more.
 6. Copy of receipt for any meal expense of \$75 or more for one or more individuals.
 7. Copy of any advance payment paperwork, DD Form 1351.

☐ TQSE (FIXED) - PROCEDURES FOR FILING:

To file for TQSE (F) submit the documentation as provided below, by mail or fax to 614-693-2463 (DSN 869).

1. A properly completed DD Form 1351-2 requesting payment of this allowance, include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 authorizing “fixed” TQSE, including amendments.

PRIVATELY OWNED VEHICLE(POV)



SHIPMENT

- ☐ ONE OR MORE POV'S WHEN AUTHORIZED AS BEING ADVANTAGEOUS TO THE GOVERNMENT

- ☐ POV SHIPMENT - PROCEDURES FOR FILING :
File a settlement voucher as provided below.
 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments
 3. Proof of payment/receipts.

MISCELLANEOUS EXPENSE ALLOWANCE(MEA)



- ❑ MEA IS INTENDED TO HELP OFFSET PCS EXPENSES NOT COVERED BY OTHER SPECIFIC RELOCATION ALLOWANCES, I.E., TRANSPORTATION OF HOUSE PETS, CUTTING/FITTING RUGS, DRAPES, CURTAINS MOVED FROM ONE RESIDENCE TO ANOTHER (SEE JTR, PAR. C5300-C5310)
 - ✓ ONE OF 2 METHODS MAY BE AUTHORIZED/REIMBURSED:
 - “FLAT PAYMENT” MEA
 - MAXIMUM PAYMENT-“ITEMIZED” MEA

- ❑ MEA - PROCEDURES FOR FILING:

After relocation of the employee and/or dependents submit the following:

 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 3. The following statement in block 18: “I certify that I/we have discontinued my/our residence at the old PDS and have established a residence at the new PDS.”, along with the dollar amount being claimed. Also, indicate on the voucher who actually relocated.
 4. Receipts, if submitting for “Itemized” method of MEA.
 5. Travel approving official’s signature in approving officer signature block of DD Form 1351-2 if submitting for “Itemized” method of MEA.



- ❑ CERTAIN REAL ESTATE SALE AND/OR PURCHASE EXPENSES MAY BE REIMBURSED. REVIEW & APPROVAL OF DD FORM 1705 REQUIRED BY OFFICIALS DESIGNATED BY YOUR COMMAND PRIOR TO SUBMISSION FOR PAYMENT

- ❑ REAL ESTATE EXPENSES - PROCEDURES FOR FILING:
After expenses have been incurred, paid for and approved as provided above, submit the following:
 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 3. Copy of DD Form 1705 dated Oct 2002 (Application for Reimbursement of Expenses Incurred by DoD Civilian Employee) Upon Sale or Purchase (or both) of Residence Upon Change of Duty Station.
 4. Copy of Settlement statement. (Itemized list of charges for the sale or purchase of a residence. This form requires signatures of both the seller and the buyer.)
 5. Copy of Sale and/or Purchase agreement. (Must have both the seller and buyer's signature.)
 6. Copy of receipts for expenses paid in cash outside of closing. (i.e., application fee, credit report, etc.)

UNEXPIRED LEASE (IN LIEU OF REAL ESTATE SALE)



- ❑ UNEXPIRED LEASE ALLOWABLE COSTS: PAYMENTS MADE BY EMPLOYEE THAT REPRESENT UNAVOIDABLE EXPENSES DIRECTLY ATTRIBUTED TO LEASE TERMINATION PRIOR TO EXPIRATION DATE
- ❑ UNEXPIRED LEASE EXPENSES - PROCEDURES FOR FILING:

After expenses have been incurred and paid for, submit the following:

 1. A properly completed DD Form 1351-2: The total amount of the expenses must be entered on the voucher. Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 3. Copy of signed lease explaining penalties or other costs payable if occupancy is terminated prior to the lease expiration date.
 4. Documentation showing the extent of bona fide attempts made if the lease includes a saving provision for subleasing or making other arrangements to avoid penalty costs.
 5. Itemization and explanation necessary for clarification of penalty costs claimed for reimbursement and paid receipts for each expense item. Examples of necessary clarification would be: a letter from the landlord accepting the terms to vacate, or a copy of final ledger from landlord or rental agent showing amount required to break lease.
 6. Copy of the employee's notification of the intent to vacate (provided to the Landlord/Rental Agency).

- ❑ MAY BE AUTHORIZED WHEN AN EMPLOYEE TRANSFERS WITHIN THE UNITED STATES (INCLUDING TO/FROM/BETWEEN NON-FOREIGN AREAS) TO ASSIST EMPLOYEE IN OFFSETTING COST ASSOCIATED WITH RETAINING A RESIDENCE AT THE OLD PDS/ IN LIEU OF EMPLOYEES RESIDENCE SALE AT GOV'T EXPENSE

- ❑ Property Management Services - PROCEDURES FOR FILING:
 - File a settlement voucher as provided below.
 - 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 - 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 - 3. Copy of the Property Management Contract.
 - 4. Proof of Payment.

HOME MARKETING INCENTIVE PAYMENT (HMIP)



- ❑ MUST OBTAIN AN APPROVED SOURCE DOCUMENT WITH THE COMPUTED PAYMENT FOR HMIP, SIGNED BY THE AUTHORIZING/ORDER-ISSUING OFFICIAL, PRIOR TO SUBMISSION FOR PAYMENT
- ❑ HMIP - PROCEDURES FOR FILING:
 - File a settlement voucher as provided below.
 - 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 - 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 - 3. Copies of the approved documentation (as described above, which may vary by agency).

HOUSEHOLD GOOD(HHG)SHIPMENT/STORAGE



- ❑ HHG-MAX NET WEIGHT TRANSPORTED AT GOVERNMENT EXPENSE -18,000 LBS.
 - ✓ ONE OF 2 METHODS MAY BE AUTHORIZED/REIMBURSED:
 - ACTUAL EXPENSE METHOD/GOVERNMENT BILL OF LADING(GBL)
 - ✓ PERSONALLY ARRANGED HHG MOVE IN LIEU OF GBL -REIMBURSEMENT IS LIMITED TO ACTUAL INCURRED EXPENSES NTE GBL SHIPMENT COST
 - COMMUTED RATE SCHEDULE(CRS)
 - ✓ EMPLOYEE MAY MOVE HHG THEMSELVES OR HIRE A COMMERCIAL MOVER /CERTIFIED WEIGHT TICKETS
- ❑ HHG SHIPMENT/STORAGE - PROCEDURES FOR FILING:

File a settlement voucher as provided below:

 1. A properly completed DD Form 1351-2: The total amount of the expenses must be entered on the voucher. Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 3. Proof of gross, tare and net weight (original or certified copy), self or personally procured move.
 4. Paid commercial bill of lading if moved by a commercial mover or paid rental truck receipt if self move. Itemized receipts incurred by the move.
 5. Paid storage receipts showing dates, where stored, and rates billed.
 6. Copy of any advance payment paperwork, DD Form 1351(If Commuted Rate method is authorized).

MOBILE HOME TRANSPORTATION/AS PRIMARY RESIDENCE IN LIEU OF HHG



TRANSPORTATION

- ❑ TRANSPORTATION IS AUTHORIZED VIA THE FOLLOWING METHODS:
 - COMMERCIAL TRANSPORTER
 - GOVERNMENT BILL OF LADING (GBL)
 - OTHER THAN 2 METHODS ABOVE, I.E., TOWED BY PRIVATELY OWNED CONVEYANCE (POC)

❑ MOBILE HOME SHIPMENT (Other than by GBL) - PROCEDURES FOR FILING:

File a settlement coupon as provided below.

1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
2. Copy of the Travel Authorization/DD Form 1614 including amendments.
3. If transported by commercial carrier, the commercial carrier's receipted bill or copy certified by the employee as a true copy.
4. Certification that the mobile home was transported for use as a residence.
5. Certification as to the date of acquisition of the mobile home.



RELOCATION ALLOWANCES SUBJECT TO TAXATION

The (IRS) considers the majority of your entitlements to be taxable. Per the "Revenue Reconciliation Act of 1993," the taxable reimbursements include:

- ✓ **1. MEAL ALLOWANCE/WHILE ENROUTE FROM OLD OFFICIAL STATION TO NEW OFFICIAL STATION**
- ✓ **2. ALL HHT EXPENSES**
- ✓ **3. ALL TQSE REIMBURSEMENTS**
- ✓ **4. ALL REAL ESTATE EXPENSES**
- ✓ **5. HHG STORAGE AFTER 1ST 30 DAYS**
- ✓ **6. MISCELLANEOUS EXPENSE ALLOWANCE**
- ✓ **7. RELOCATION SERVICES (i.e., HMIP)**
- ✓ **8. WTA-WITHHOLDING TAX ALLOWANCE**
- ✓ **9. RITA-RELOCATION INCOME TAX ALLOWANCE**

- **These items are taxable to the employee in the calendar year in which reimbursement is issued.**
- **For the above taxable reimbursements the PDT paying office is required to deduct presently at the following tax rates:**
 - ✓ **Federal Withholding Tax (FWT)- 25%**
 - ✓ **Medicare- FERS and CSRS employees-1.45%**
 - ✓ **FICA-FERS and CSRS "offset" employees (not deducted for full CSRS employees)-6.20%**

WITHHOLDING TAX ALLOWANCE (WTA)



- WTA IS AN ALLOWANCE THAT YOU ARE ENTITLED TO AND IF YOU ELECT WTA, IT IS COMPUTED AND PAID ON EACH CLAIM THAT HAS TAXABLE ENTITLEMENTS (AND IS ITSELF A TAXABLE ENTITLEMENT)
 - ✓ TREATED AS AN ADVANCE AGAINST THE RIT ALLOWANCE/SUBTRACTED FROM ANY RIT ALLOWANCE COMPUTED THE FOLLOWING YEAR
 - ✓ IF WTA IS ELECTED(AND ISSUED) IT BECOMES MANDATORY TO FILE A RIT ALLOWANCE WITHIN 120 DAYS OF THE FOLLOWING CALENDAR YEAR
 - ✓ FAILURE TO FILE A RIT ALLOWANCE CLAIM THE FOLLOWING YEAR AFTER A WTA IS PAID RESULTS IN COLLECTION OF WTA
 - ✓ IF YOU DECLINE TO HAVE WTA PAID ON EACH CLAIM THE ENTIRE TAX ALLOWANCE WILL BE PAID IN ONE LUMP SUM ON THE RIT ALLOWANCE VOUCHER
 - ✓ WTA IS PAID AT A RATE OF 33.33% OR 17% - BASED ON EMPLOYEE ELECTION

RELOCATION INCOME TAX ALLOWANCE(RITA)



- ❑ AUTHORIZED TO REIMBURSE EMPLOYEE FOR SUBSTANTIALLY ALL ADDITIONAL FEDERAL, STATE, LOCAL INCOME TAXES AS RESULT OF PCS ENTITLEMENTS
 - ✓ ELIGIBLE TO FILE RIT-CALENDAR YEAR FOLLOWING REIMBURSEMENT OF TAXABLE ENTITLEMENTS
 - ✓ WHEN WITHHOLDING TAX ALLOWANCE(WTA) IS ACCEPTED AND ISSUED-FILING FOR RIT IS MANDATORY
 - ✓ RIT IS NOT AUTOMATIC-EMPLOYEE MUST APPLY TO RECEIVE
- ❑ RIT ALLOWANCE - PROCEDURES FOR FILING:

Submit the following within 120 days of the beginning of the year following the year taxable entitlement was issued:

 1. A properly completed DD Form 1351-2: Include appropriate signatures and dates.
 2. Copy of the Travel Authorization/DD Form 1614 including amendments.
 3. Copy of the completed RIT allowance Status Certification Form.
 4. Copies of all W-2 forms for earned income for the year in which he/she is paid travel voucher payments and is filing a RIT allowance (include spouse's if filing a joint return). Also include IRS Form 1099 for Military retired pay.
 5. Copies of the IRS Schedule SE from self-employment income, if applicable.

- TIME LIMITS FOR SUBMITTING FOR REIMBURSEMENT OF RELOCATION ALLOWANCE ENTITLEMENTS
 - ✓ **EMPLOYEES MUST SUBMIT VOUCHERS FOR REIMBURSEMENT OF ALLOWABLE TRAVEL AND TRANSPORTATION WITHIN 6 YEARS OF THE DATE THE EXPENSES WERE INCURRED.**
- TRAVELERS ARE ADVISED TO RETAIN *ALL* RECEIPTS FOR TAX OR OTHER PURPOSES/RECEIPTS FOR EXPENDITURES OF \$75 OR MORE ARE REQUIRED
- AN ACCEPTABLE LODGING RECEIPT MUST:
 - ✓ **BE MARKED AS HAVING BEEN PAID (RECEIPTED BILL)**
 - ✓ **BE AN OFFICIAL RECEIPT, I.E., PREPARED ON LETTERHEAD FROM THE LODGING FACILITY**
 - ✓ **INCLUDE THE NAME AND ADDRESS OF LODGING FACILITY**
 - ✓ **INCLUDE WHETHER OR NOT OTHERS SHARED THE ROOM AND THE COST INCURRED DAILY/WEEKLY/MONTHLY, AS APPLICABLE.**

NOTE: WHEN AN EMPLOYEE RENTS AN APARTMENT FOR USE AS QUARTERS, A COPY OF THE SIGNED LEASE/AGREEMENT, ALONG WITH AN ACCEPTABLE RECEIPT IS REQUIRED.

- PROCEDURES ON HOW TO FILE FOR REIMBURSEMENT OF RELOCATION ALLOWANCE ENTITLEMENTS FOR TRANSFERS BETWEEN OFFICIAL STATIONS (in CONUS)/WHEN PERMANENT CHANGE OF STATION(PCS) ALLOWANCES ARE AUTHORIZED BY THE DoD COMPONENT
- TAXABLE RELOCATION ALLOWANCES
- WITHHOLDING TAX ALLOWANCE(WTA)
- TIME LIMITS FOR SUBMITTING FOR REIMBURSEMENT OF RELOCATION ALLOWANCE ENTITLEMENTS
- RETAIN *ALL* RECEIPTS
- WHERE TO FIND A SIMPLE BREAKDOWN OF RELOCATION ALLOWANCES

1. REVIEW PDTATAC's "SIMPLIFIED" BREAKDOWN OF RELOCATION ALLOWANCES AT:

<https://secureapp2.hqda.pentagon.mil/perdiem/faqpcs.html>

2. REVIEW/UTILIZE THE FOLLOWING HELPFUL GUIDES/TOOLS LOCATED ON OUR WEB SITE:

<https://dfas4dod.dfas.mil/centers/dfasco/customer/travel/index.htm>

- "PDT INFO PACKAGE"
 - FAQ GUIDE TO THE "PAMPHLET FOR CIVILIAN PERMANENT DUTY TRAVEL"
 - SAMPLES OF COMPLETED FORMS/SUPPORTING FORMS REQUIRED"
- "PAMPHLET FOR CIVILIAN PERMANENT DUTY TRAVEL"
 - TRAVEL PAY OPERATIONS COLUMBUS CONTACT INFORMATION
 - HOW TO REQUEST AN ADVANCE
 - REGULATORY GUIDANCE ON PDT ENTITLEMENTS
 - PROCEDURES FOR FILING CLAIMS/DOCUMENTS REQUIRED
 - THE TAX IMPACT



- VOUCHER PROCESSING CHECKLISTS/FOR REVIEWING AND SUBMITTING PDT TRAVEL CLAIMS
 - TRAVELER'S CHECKLIST
 - REVIEWER'S CHECKLIST
 - APPROVING OFFICIAL CHECKLIST
 - PDT ORDER PREPARATION CHECKLIST
 - BRAC PDT FAQ's
 - QUESTIONS & ANSWERS ON PDT TOPICS
3. STILL HAVE QUESTIONS?
- ✓ CONTACT OUR CUSTOMER SERVICE CALL CENTER @ 1-800-756-4571 OPTION "4"
 - ✓ UTILIZE COL-TRAVEL-CLAIMS@DFAS.MIL MAILBOX FOR QUESTION SUBMISSIONS
 - ▮ SUBJECT LINE: "BRAC PCS QUESTION" (IF YOUR PCS IS IN CONJUNCTION WITH BRAC)